Scott. II-48—22,202—4-5-23.

L. & S. G.

(1923) Department.

Ordinary SERIES.

G.O. No. 1086 Ltr

DATED 11-5-23

[Despatch Abstract.]

Tax - property - Roman Catholic priests' quarters and convent held not exempt.

C.F. 29—5 [illegible]-7-1-21.

16

DEPARTMENT.

Received ..... 192 . *Registered* 11027 192 .

Subject.

Requesting Government for definite orders in the matter of writing off the house tax on the two buildings belonging to the Roman Catholic church at Cowl-Bazaar.

G.O. sent for urgent 4/5.

ENCLOSURES.

No. ....

... ...

Spare copies ....

SC No. 117/23
3014/23

Station Bellary, *Dated the* 23rd April 1923.

M.E.RY.

From (Name) Rao Behadur M.Gopeleswami Mudaliar, Avl, B.A., B.L.,

(Designation) Chairman, Municipal Council, Bellary.

To The Secretary to the Government of Madras,

Local and Municipal Department.

Madras.

Sir,

I have the honour to state that there are two buildings belonging to Roman Catholic Chruch in Cowl-Bazaar one is being used as a residence by the priest attached to the Chruch and the other as a Convent. Both these buildings have no income of any sort. The convent is maintained from the subscriptions from the charitable public. As such the Roman ~~Chaplain~~ Catholic Chaplain requested that the building, may be exempted from taxation. Accordingly the subject was placed before the Council in its meeting held on 6. 3. 1922 and they exempted the buildings from house tax under Section 83 of the Act. The auditor who audited the accounts of this Municipality for the half year ending 31. 3. 1922 is of opinion that the writing off the taxes due on the buildings was not in order. A copy of the

P.T.O.

para from the audit notes is hereto attached for reference. I am of opinion that the Council are not wrong in exempting from the buildings from taxation. I request definite orders of Government in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

Kns.24/4.

Vice- Chairman.

para. 4. of the Audit notes

The Roman Catholic Convent and the residence of the priest which were assessed to property tax under the old District Municipalities Act since 1918--1919, were exempted under Section 83 of the District Municipalitess Act 1920 and the tax levied already was written off by the Council vide Resolution No.22/6. 3. 22. It is pointed out while these buildings were assessed to tax under the provisions of the old Act it is not clear how they can be exempt under the new Act. ~~Section 83~~ The scope of Section 83 does not appear to be more liberal. At any rate the buildings in question not being the nature of those mentioned in the said section for the purpose of exemption, they are liable for the property tax. The fact that these buildings are used for charitable purposes does not appear to be a qualification for exemption as contented.

/ True Copy /

KNS.24/4.

VICE_CHAIRMAN.

N. W. 36

11077 from the Chief. Bellary No 117
23 & 23

Exemption of a priest's
quarters and Convent
attached to the R. C. Church
Bellary from Municipal property tax

V.S.

Under Sec 83 of the M. D. Municipal Act, places set apart for public worships and either actually so used or used for no other purpose are exempt; but the priest's quarters or the convent will not come under these exceptions and it is strange that the Council exempted the tax. It can write off a tax if it is irrecoverable, but it was not written off on this ground in this case. As the resolution of the Council seems to be ultra vires, the Chairman may be told to recover the tax from the Mission.

Draft below for approval. It seems unnecessary to consult Law (Leg) in the matter

4573

Motion 9/5

Pr Chairman
Sec.

L Mr 8/5.

Scott. II-1c (a)—48,962—2-2-22. (6)

L.S. DEPARTMENT

	Date.	Initials.
When received for Fair-copying.	4/5	
When copied ..		8/5
When examined ..	12/5	
When signed ..		
When despatched ..		

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " ....., " ..... 192 .

READ ALSO;—

C No. 1102, From the Cuddalore, No. 117, dated 23.4. 1923.

" " ..... " " ..... " , " ..... 192 .

" " ..... " " ..... " , " ..... 192 .

ORDER.

This

No. 1086, dated 11—5—1923.

8/5/11/5

The Bellary Municipal Council is informed that its resolution exempting the priest's quarters and the convent attached to the Roman Catholic church at Cowl Bazaar was ultra vires, as sec 83 of the D.M. Act, 1920, does not provide for such exemption. The Chairman is requested to take steps to collect the taxes.

8/5/23. If the Convent contains a Chapel the Chapel is not liable.

L.S. 8/5/23

DESPATCHED
12 MAY 1923 (2)

To The Cuddalore Bellary.
Exam't L. S. A.